2007 Annual Report

Property Assessment Appeal Board

British Columbia

BRITISH COLUMBIA

PROPERTY ASSESSMENT APPEAL BOARD

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The Honourable Rick Thorpe
Minister of Small Business and Revenue
Parliament Buildings
Victoria, British Columbia
V8W 9E2

Dear Minister:

It is my pleasure to present the Annual Report of the Property Assessment Appeal Board for the year ending December 31, 2007, in compliance with section 49 of the *Assessment Act*.

Yours truly,

Cheryl Vickers
Chair, Property Assessment Appeal Board

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BOARD MEMBERS

Left to right: Sheldon Seigel, Paula Barnsley, Bruce Maitland, Doug Anderson, Wayne Morson, Michael Bancroft, Jack Hall, Cheryl Vickers, Rob Fraser, Patricia Begg, Shiela Toth, Rod MacDonald, Keith Pritchard, John Bridal, Rosemary Barnes, Eric Hayne, Nerys Poole, Kenneth Thornicroft, Audrey Suttorp, Simmi Sandhu, John Warren (missing from this picture).

Board Profile

The Property Assessment Appeal Board is a quasi-judicial administrative tribunal established under the *Assessment Act*. The Board's mandate is to resolve appeals from decisions of the Property Assessment Review Panels.

The *Assessment Act* provides for the preparation of an annual assessment roll on land and improvements, the delivery of a notice of assessment to the owners or occupiers of taxable property, and a process to appeal first to the Property Assessment Review Panels, and then to the Board.

The *Greater Vancouver Transportation Authority Act* (the *GVTA Act*), enacted in 2005, authorizes Greater Vancouver Transportation Authority (TransLink) to levy a tax on "parking sites". In a system that parallels the property assessment system, the *GVTA Act* provides for the preparation of a parking site roll, the delivery of a notice of taxable parking site area, and a process to appeal first to the Property Assessment Review Panels, and then to the Board. 2007 was the second year for the parking site roll and associated appeals.

The Board has an inquisitorial function and the discretion to examine the whole property or parking site assessment to ensure that it is accurate. It also has the discretion to ensure that similar properties are assessed in a consistent manner in the municipality or rural area. An effective appeal system is critical to maintain confidence in the accuracy and integrity of the roll.

The Board's objectives are:

- To resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness.
- To complete appeals as quickly and efficiently as possible, within budget and at minimum cost to participants and the Board.

Appeals are filed to the Board by April 30 in each year following the completion of the assessment and parking site rolls.

The Board is independent from the Property Assessment Review Panels, BC Assessment, and TransLink, and is accountable to the Minister of Small Business and Revenue. In 2007, the Board had a full-time Chair, two full-time Vice Chairs, 17 part-time members, a Registrar and six support staff. Biographical notes on the Board members are included in Appendix 2.

An explanation of how the Board does its job is detailed in Appendix 3, and a glossary of terms used in this report is detailed in Appendix 4.

Report on Performance

KEY CHALLENGES AND TARGETS

At the end of 2006 the Board identified a number of challenges that it anticipated facing in 2007. Based on these challenges, the Board's mandate, and the Minister of Small Business and Revenue's expectations, the Board set a number of performance targets. The challenges and targets for 2007 were as follows:

1. To resolve the newly filed 2007 appeals in a timely manner.
2. To resolve the older active appeals.
3. To resolve appeals that come out of the contingent category, once related Court cases are completed.
4. To complete a stakeholder meeting by May 15, 2007 to discuss the appeal management strategy for 2007.
5. To communicate to the assessment community any new practices by April 30, 2007.
6. To register and acknowledge the 2007 appeals by May 31, 2007.
7. To issue at least 85% of written decisions within 90 days from the hearing.
8. To complete or schedule for hearing by March 31, 2007, 70 to 80% of the active 2006 commercial and industrial appeals.
9. To complete or hear by December 31, 2007, 85 to 95% of the 2007 residential, farm and recreation property appeals.

RESULTS

Results in relation to the above challenges and targets are summarized as follows:

Challenge	Result by Dec. 31, 2007
1 2007 appeals	reduced by 79%
2 older appeals (2006 and earlier)	reduced by 71%
3 contingent appeals	reduced by 35%
4 stakeholder meeting to review approaches for 2007	completed
5 communicate new practices	did not adopt new practices
6 registration of 2007 appeals	completed on May 29, 2007
7 timeliness of written decisions	98.6% completed within 90 days
8 2006 commercial & industrial property appeals	89% completed or scheduled for hearing by Mar. 31, 2007
9 2007 residential, farm & recreational property appeals	97% completed or heard by Dec. 31, 2007

2007 was a productive year for the Board. In addition to meeting its performance targets, the Board benefited from strong cooperation with the assessment community, namely between BC Assessment, the property tax agents and legal counsel - who act for the majority of owners in appeals. This cooperation resulted in more appeal completions than previous years, as detailed in the following table:

Activity	2007	2006	2005
New appeals received in year[1]	1,883	2,168	1,868
Carry over from earlier years	1,359	1,371	1,193
Total appeal workload	3,242	3,539	3,061
Appeals completed during the year	2,603	2,182	1,690
# and % of appeals resolved without a hearing	2,370 (91%)	2,011 (92%)	1,475 (87%)
Direct costs per completed appeal[2]	$452	$467	$600

Note:

1. 2006 was the first year for parking site appeals, which are included in these statistics.
2. Direct costs vary with appeal volume therefore this can only be considered a rough indicator of efficiency and cost effectiveness.

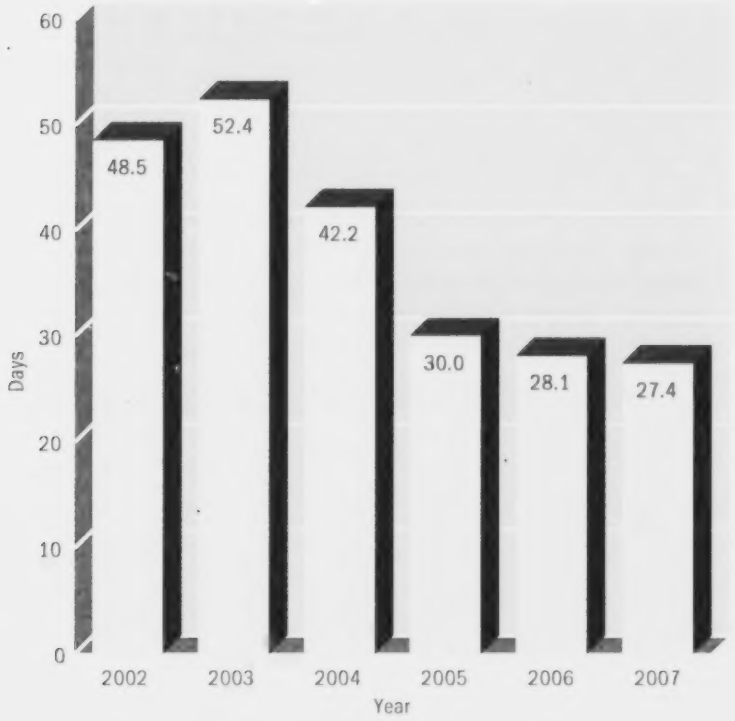
The Board received 1,753 property assessment appeals and 130 parking site appeals. While the number of property assessment appeals increased by 28%, parking site appeals dropped by 84%. The volume of parking site appeals was expected to decrease given that the government announced its intention to discontinue the parking tax in 2008.

The Board increased completions by 19% in 2007 over 2006. Much of this increase was due to resolving the majority of 2006 and 2007 parking site appeals during the year. At year-end, only 20 parking site appeals remained.

Costs for completing an appeal decreased by $15 to $452 per appeal in direct costs. This is primarily due to spreading fixed costs over a greater number of appeal completions.

As illustrated in Figure 1, the average time to complete a written decision, following a hearing, decreased slightly to 27 days. This is the highest level of efficiency over the last 11 years (since statistics were kept on this factor).

Figure 1 — Average Number of Days from Hearing to Decision



Appendix 6 provides a breakdown on how the Board completed appeals. Appeal Management and Settlement Conferences are alternative dispute resolution techniques used by the Board to resolve the majority of appeals without the need for a hearing. After these discussions, the party appealing (called the appellant) sometimes decides not to continue with the dispute. For statistical purposes, this is called a "withdrawal". In addition, a small portion of the appeals (4%) are dismissed either due to the Board not having jurisdiction or the appellant not complying with a Board order during the management of the appeal. When appeals are withdrawn or dismissed, there is no change to the assessment as determined by the first level of appeal.

In a significant portion of other appeals, the parties reach an agreement to change the assessment, usually through a decrease in the assessed value or a change to the classification. If the appeal is not resolved through alternative dispute resolution efforts, the Board will make a decision following an oral hearing or written submissions from the parties.

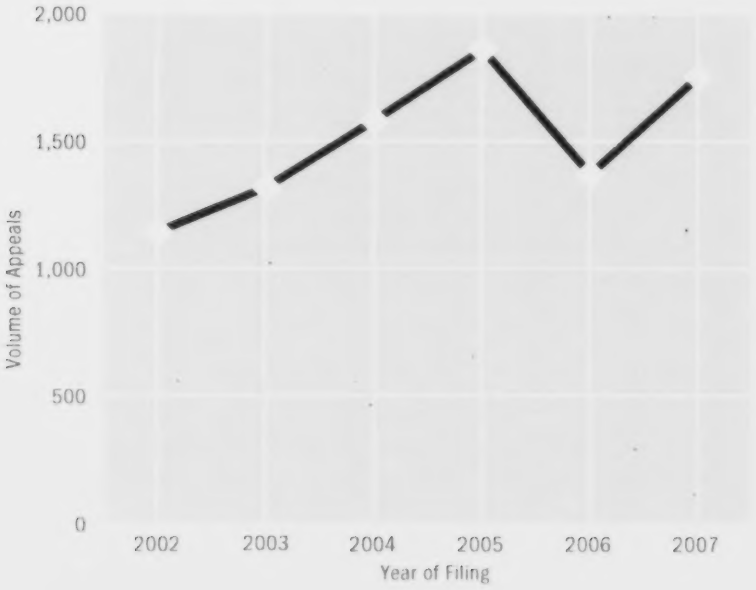
Approximately 47% of the Board's decisions in 2007 (whether by agreement or adjudication) resulted in a change to the assessment.

Analysis of Outstanding Appeals

VOLUME OF NEW APPEALS

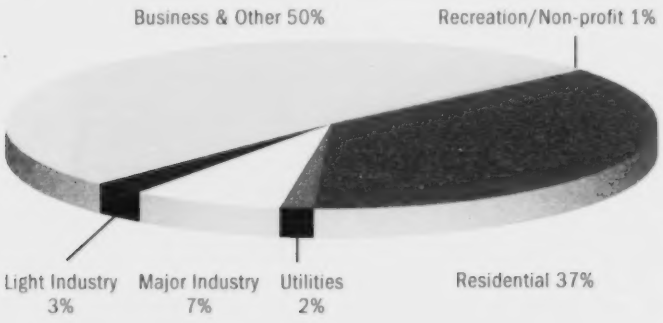
As illustrated in Figure 2, the Board received 380 more property assessment appeals in 2007. This increase was, however, more than offset by the 665 fewer parking site appeals.

Figure 2 — Change in Volume of Property Assessment Appeals



The majority of new property assessment appeals in 2007 were for "Business and Other" classed properties, followed by Residential classed properties.

Figure 3 — Portion of 2007 Appealed Properties by Classification

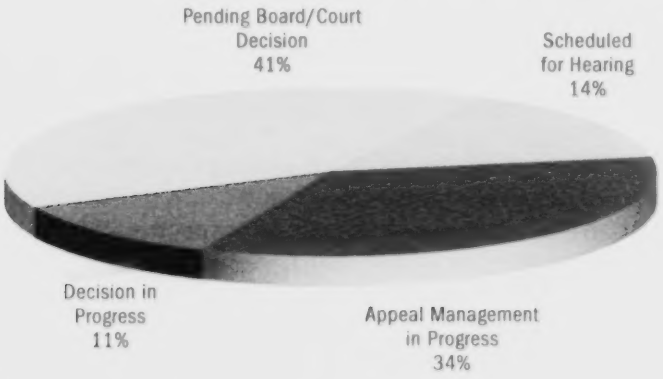


YEAR-END POSITION

As of December 31, 2007, there were 619 outstanding property assessment and 20 parking site appeals.

As outlined in Figure 4, 34% of the appeals were under active case management which involves working with the parties to identify the specific areas of disagreement and to resolve as many of the issues as possible through mutual agreement. When it becomes evident that further discussion will not result in resolution, a written submission or in-person hearing is scheduled. As of December 31, 14% of the appeals were scheduled for hearing.

Figure 4 — Status of Outstanding Property Assessment and Parking Site Appeals

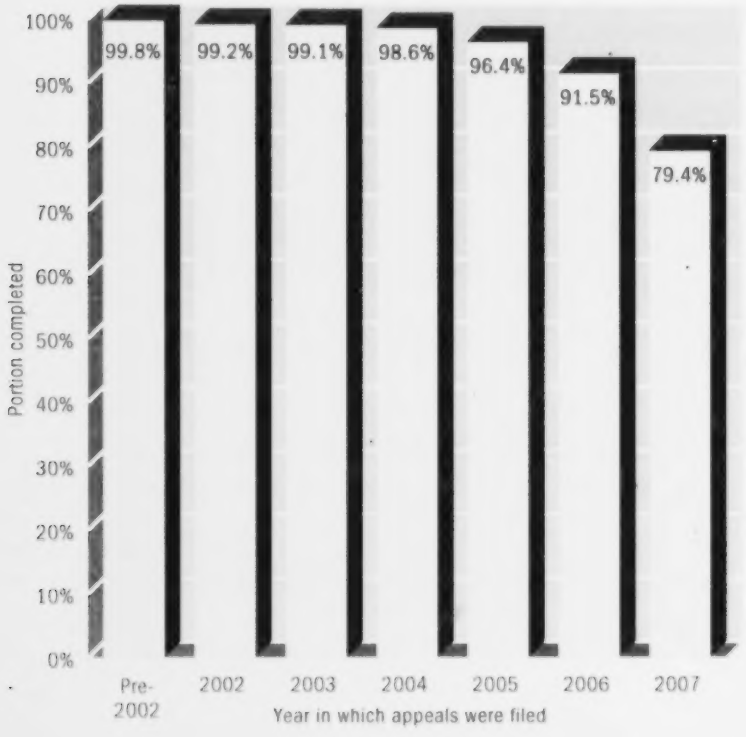


When appeals have very similar issues to others being heard by the Board or before the Courts, the Board will hold these appeals pending the resolution of the related issues. These appeals are known as "contingent". As of December 31, 2007 41% of the property assessment appeals were contingent. This percentage appears high compared to the 27% portion contingent at the end of 2006. The actual number of contingent appeals has, however, reduced from 365 at the end of 2006 to 257 at the end of 2007.

The proportion of contingent appeals increases dramatically with older appeals. At year-end, 18% of the 2007 property assessment appeals were contingent, whereas 84% of the 2004 and older appeals were in this category. The majority of these older appeals are pending resolution of a single issue: whether taxing jurisdiction for the property rests with a First Nation or a municipal or provincial authority. Once the issue of taxing jurisdiction is determined, either by the courts or by negotiation, these appeals will almost immediately be resolved. This is not an issue over which the Board has jurisdiction.

Figure 5 illustrates the portion of appeals completed by appeal year.

Figure 5 — Completed Property Assessment Appeals by the Year of Original Filing



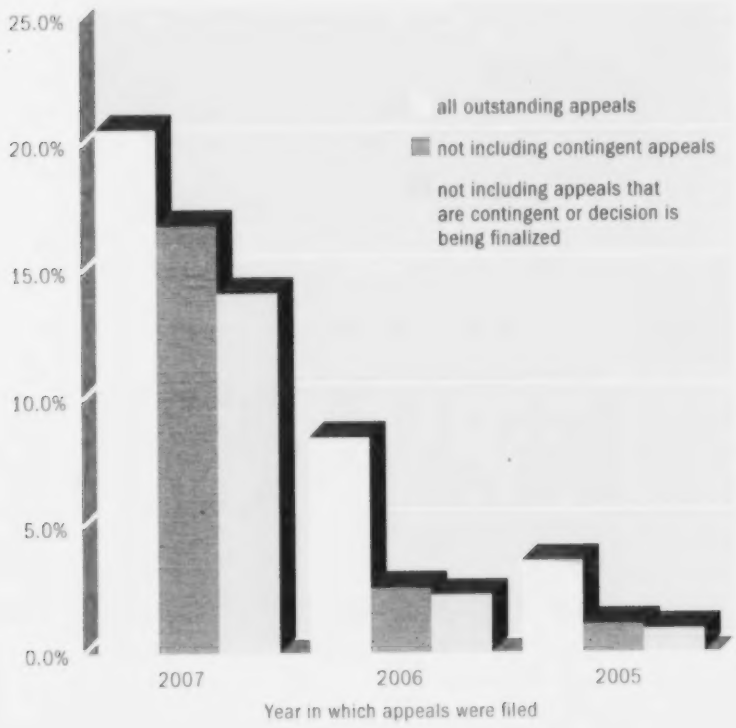
As can been seen by this chart, less than 4% of the 2005 and earlier appeals are outstanding.

Figure 6 illustrates outstanding property assessment appeals as a percentage of the total originally filed. To get a more accurate picture of the unresolved appeals at year-end, the portion outstanding is adjusted for:

1. Appeals that are contingent; and
2. Appeals that are effectively complete (i.e. have been heard or resolved but the Board's final orders were not yet published).

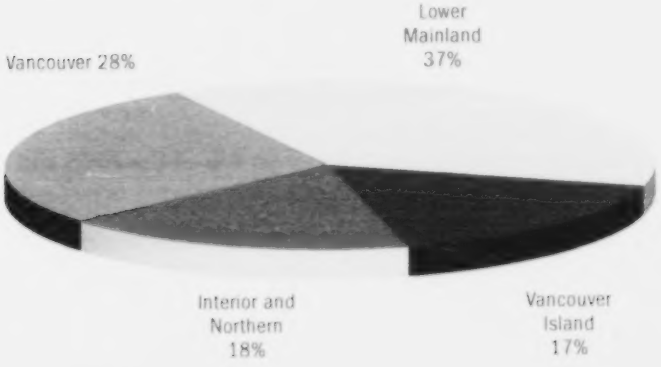
After these adjustments, the effective portion of the 2005, 2006 and 2007 appeals that were outstanding is 0.9%, 2.3% and 14.1%, respectively.

Figure 6 — Portion of Property Assessment Appeals Outstanding



As might be expected, given the population and business distribution throughout the Province, the majority of appeals are in Greater Vancouver.

Figure 7 — Regional Distribution of Property Assessment Appeals



More detailed statistics are provided in Appendices 5 to 11.

Appeals to the Courts

A person affected by a decision of the Board may appeal to the B.C. Supreme Court on a question of law using a process called a stated case. The request to state a case must be made within 21 days of receiving the Board's decision. The decision of the Supreme Court may be appealed to the B.C. Court of Appeal with leave.

At the beginning of 2007, 14 stated cases from previous years were outstanding before the B.C. Supreme Court. During the year, 13 new stated cases were filed. The Court confirmed the Board's decision in six appeals and eight stated cases were abandoned. At year-end, 13 stated cases were still before the B.C. Supreme Court.

At the beginning of 2007, there was one application outstanding for leave to appeal and three cases before the Court of Appeal. During the year, one new application was made for leave to appeal. The Court granted leave to appeal in both cases. One case was abandoned. The Court of Appeal rendered decisions in two appeals, confirming the Board's decision in one and referring the other back to the Board. At year-end, two cases were outstanding before the Court of Appeal.

There were no applications in 2007 for leave to appeal to the Supreme Court of Canada.

Responses to Challenges in 2007

PROPERTY ASSESSMENT APPEALS

The Board took the following approaches to resolve property assessment appeals:

1. Encouraged parties to electronically file their 2007 appeals. The e-filing option, through the Board's website, provides the public with easy access to the appeal system and an option to pay the appeal fees via credit card. Database technology allows the Board to download appeal information, reducing manual data entry and speeding up the registration of new appeals. The Board received 66% of the 2007 appeals electronically.
2. Managed commercial and industrial appeals "in parallel" with residential appeals and used in-person meetings to deal with groups of appeals. This group approach is more efficient and effective than traditional appeal management practices dealing with appeals on an individual basis.
3. Continued with approaches adopted over the last few years to efficiently manage appeals, which include:
    - Selectively requiring Statements of Issues, Evidence, and Analysis for commercial and industrial appeals. These Statements are exchanged between appellants and BC Assessment and are typically used with more complicated appeals. This tool accelerates the disclosure and examination of the *detailed* appeal issues and thereby can assist in the earlier resolution of appeals.
    - Requiring the parties in residential appeals to attend a teleconference with a summary of evidence to support their positions and assisting them to assess the merits of their position in an effort to encourage settlement.
    - For residential appeals that were not resolved, deciding the majority by way of written submission. This method is not only less costly for the Board than in-person hearings but it allows appeals to be completed sooner. It is also generally more convenient and less costly for parties as they do not have to travel to a hearing or take time off work to attend.
    - Requiring the routine and early disclosure of assessment and property information between the parties, eliminating, in most appeals, associated delays and allowing the Board to focus resources on the substantive issues rather than procedural or disclosure disputes.
    - Using Settlement Conferences as a means of resolving some or all of the appeal issues, reducing the need for hearings or at least narrowing the issues that must be heard.

PARKING SITE APPEALS

The government announced in the spring of 2007 their intention to repeal the parking site tax for the 2008 tax year. This announcement stimulated the resolution of a number of outstanding 2006 and 2007 appeals. Some appellants decided to drop their appeals and the Board resolved others through teleconferences with the parties. TransLink and the tax agents worked very cooperately in settling the appeals.

Some tax agents requested the Board hold their appeals in abeyance until the legislation repealing the tax was in place. They then withdrew their appeals very soon after the legislation was passed on November 30, 2007.

As of December 31, 2007 all but 20 appeals were completed. At year-end the Board was in the process of issuing orders to complete 15 of these remaining appeals and negotiations were close to resolving the 5 other appeals.

Other Activities

CONSULTATION WITH THE ASSESSMENT COMMUNITY

In April 2007, the Board sought feedback on its appeal management strategy for upcoming 2007 commercial appeals in a stakeholders meeting with counsel, tax agents and members of BC Assessment.

No significant changes were anticipated in the 2007 appeal management strategy. The Board reinforced its expectations for the early identification of issues, disclosure of appeal and property information and discussion between the parties with the objective to complete as many appeals as practical without the need for a hearing.

BOARD MEMBER TRAINING AND CONTINUING EDUCATION

A board meeting was held in March 2007 to upgrade the members' knowledge and skills in specialized valuation and legal issues that they may face in adjudicating appeals. Two new part-time members, appointed in March 2007, attended an additional full day training and orientation session.

In the spring, the Board conducted three decision writing workshops with small groups of Board members. This involved one-on-one coaching with the Chair and Vice-Chairs - to improve decision writing skills with the goal to support well reasoned and clearly written decisions. Several Board members also participated in other continuing education offered by the British Columbia Council of Administrative Tribunals.

REPORTING

The Board reported on performance in the following ways:

- submitted quarterly operational reports to the Minister of Small Business and Revenue;
- reviewed expenditures and completed forecasts on a monthly basis;
- posted quarterly and annual appeal statistics on its website, for review by stakeholders and the public; and
- published an annual report.

Board Finances

The budget is fully funded from the property tax levy on assessed properties, TransLink (for parking site appeals) and appeal fees.

The budget is approved on an annual basis and is $1,409,000 for the period of April 1, 2007 to March 31, 2008.

The budget and estimated expenditures for 2007/2008 compared with the past five fiscal years are as follows:

Figure 8 — Budget versus Actual Expenditures by Fiscal Year ($000's)

Fiscal Year	Budget[1]	Actual	Under/(Over)	%
2007/08[2]	$1,409	$1,409	$0	0%
2006/07	$1,474	$1,410	$64	4%
2005/06	$1,360	$1,315	$45	3%
2004/05	$1,346	$1,354	($8)	(1%)
2003/04	$1,395	$1,160	$235	17%
2002/03	$1,375	$1,077	$298	22%

Notes:

1. The above budget figures are inclusive of revenue from appeal fees.
2. Expenditures for fiscal year 2007/08 are forecasted based on actual expenditures to January 31, 2008.

The Board forecasts it will fully expend its budget for fiscal 2007/08. Total expenditures are almost identical to the previous year. The Board collected $123,069 in appeal fees, reducing the overall funding requirement from the property tax levy and TransLink.

A further breakdown of expenditures is provided in Appendix 11 including comparisons to the previous 8 years. The total cost per appeal completed in 2007 was $593, $452 of which was comprised of direct costs (salaries, Board Member fees and expenses, and hearing facility costs). The total costs are about $30 less per appeal than in 2006, primarily due to being able to spread fixed costs over more appeal completions.

The majority of Board expenditures are for managing and resolving appeals, including appeal registration, alternative dispute resolution, hearings and decision writing.

Looking Forward

CHALLENGES FOR 2008

The Board will face traditional challenges with property assessment appeals in 2008, namely:

- Resolve the newly filed 2008 appeals in a timely manner;
- Complete the older appeals that are currently active;
- Resolve appeals, which come out of contingent category, once related Court cases are completed.

Due to the high number of completions over the last two years, the number of outstanding appeals has dropped considerably compared to the previous two years. While the workload for prior year appeals will be more manageable in 2008, the Board is conscious that a high number of appeals (257) are in the contingent category. The Board must confirm with the parties that all these appeals should continue to be held contingent pending Court decisions and ensure parties are ready to actively manage appeals once these Court decisions are rendered.

TARGETS FOR 2008

The Board's mission and objectives and the Minister of Small Business and Revenue's expectations have driven the development of the following targets:

1. To complete a stakeholder meeting by May 31, 2008 to review the appeal management strategy for 2008. This will provide a forum for the assessment community to provide feedback on the appeal management strategy and for the Board to reinforce its expectations for cooperation in resolving appeals.
2. To complete registration and acknowledgement of the 2008 appeals by May 31, 2008.
3. To issue at least 90% of written decisions within 90 days from the hearing.
4. To complete or schedule for hearing by March 31, 2008, 70 to 80% of the active 2007 commercial and industrial appeals.
5. To complete or schedule for hearing by March 31, 2009, 75 to 85% of the active 2008 commercial and industrial appeals.
6. To complete or hear by December 31, 2008, 90 to 100% of the 2008 residential, farm and recreation property appeals.

With the increased completion rate over the last five years, the Board has set more aggressive performance targets in 2008 to encourage continuous improvement. The Board has one caveat: With an appeal deadline of April, 30, 2008, these 2008 targets have been set prior to knowing the 2008 workload. It is assumed that the appeal load, appeal complexity and Board resources will remain relatively stable with that experienced over the recent past. Should these factors vary significantly, the 2008 targets may have to be re-visited. In addition, despite any performance target, the Board must ensure, at all times, that appeals are resolved in accordance with the legislation and the principles of natural justice. Whenever there is a conflict between a performance target and these principles, natural justice and due process must prevail.

Appendices

APPENDIX 1

STAFF MEMBERS

Left to right: Simmi Sandhu, Vice Chair; Leslie Gilker, Deputy Registrar; Estrellita Gangoso, Decision Processor; Cora Nelson, Receptionist; Cheryl Vickers, Chair; Rob Fraser, Vice Chair; Gwen Marriott, Administrative Assistant; Michelle Hannigan, Scheduling & Administration Coordinator; Isabella Chin, Systems Coordinator; Steve Guthrie, Registrar.

APPENDIX 2

BIOGRAPHICAL INFORMATION ON BOARD MEMBERS

DOUGLAS ANDERSON

Doug Anderson has been an arbitrator with the Residential Tenancy Branch since 1995 and is also an arbitrator for the Westbank First Nation. He is a part-time instructor at Okanagan University College and teaches a course on Business Law in Canada. Prior to this, he had his own law practice, Anderson & Company, in Penticton from 1978 to 1998. Doug has had a 13-year involvement with Scouts Canada both as a leader and as part of the Executive, and was a Director of the Penticton Boys and Girls Club. In addition, he has been a Director and President of the Okanagan Similkameen Neurological Society. A graduate of the University of British Columbia, Doug holds a Bachelor of Laws and a Bachelor of Commerce. He has been with the Property Assessment Appeal Board since February 2003.

MICHAEL C. BANCROFT

For over 25 years, Michael Bancroft worked as an employee for the BC Ministry of Transportation and the Ministry of Crown Lands. He has served as a Property Agent, a Regional Planning Technician and a Manager of Property Services. For the past three years he has owned and operated Right Way Acquisition Services Ltd, a company specializing in acquiring property for linear transportation corridors. He holds a Diploma in Urban Land Economics from UBC. He is a Board Member with both the Nelson & District Credit Union and the Nelson Electric Tramway Society. Michael was appointed to the Property Assessment Appeal Board in February 2003.

ROSEMARY A. BARNES

Rosemary Barnes has been a licensed Realtor since 1976. She obtained her Real Estate Agent's License from UBC in 1984 and her Residential Appraisal designation in 1994. Rosemary is experienced in mediation and arbitration, and is an instructor with the Real Estate Board of Greater Vancouver and the B.C. Real Estate Association. In July 2004, she was elected as Chair of the Real Estate Council of British Columbia and continues to serve as a member of that body. Rosemary has been a member of the Property Assessment Appeal Board since 1998.

PAULA BARNSLEY

Paula Barnsley is a member of the Law Society of British Columbia. She retired from full time private practice of law in July 2006 but continues her association with Cundari & Company Law Corporation in Kamloops on a part time basis and maintains her keen interest in administrative law. Paula holds a Bachelor of Laws from Dalhousie University and a Master of Laws from UBC. Her graduate work focused on tax policy. She has been called to the Bar in Nova Scotia, New Brunswick and British Columbia. She also holds a Masters of Education from Memorial University in Newfoundland. Paula has been a member of the Property Assessment Appeal Board since 2000.

PATRICIA BEGG

Patricia Begg is a member of the BC Arbitration and Mediation Institute and the Alternative Dispute Resolution Institute of Canada. She is a Chartered Arbitrator and a member of the Real Estate Institute of Canada and the Real Estate Institute of British Columbia. Patricia's experience includes managing government and private sector commercial and residential real estate holdings. She is currently employed with the BC Housing Management Commission as Senior Development Project Manager and was formerly employed with the Vancouver Police Department as Manager of Facilities and was a Senior Property Negotiator for the City of Vancouver Real Estate Services. Patricia is Past President for the Greater Vancouver Chapter of the Real Estate Institute of Canada. She was appointed to the Property Assessment Appeal Board in March 2006.

JOHN BRIDAL

John Bridal is the Manager of Program Development in the Real Estate Division, Sauder School of Business at UBC. He is responsible for overseeing the development and delivery of the Division's distance education real estate courses. He is an Honours graduate from UBC with a Bachelor of Commerce in Urban Land Economics. He also holds a Master of Education from UBC. He is a member of the Real Estate Institute of BC and has been with the Property Assessment Appeal Board since February 2003.

ROB FRASER

Active in the real estate industry for many years, Rob Fraser has been a sales person, agent/manager, owner, local board president, provincial association president, and chair of a real estate related insurance company. In addition to his extensive experience and training in real property valuation, Rob also has expertise and training in conflict resolution, mediation, arbitration, and negotiation. He has a BA, an MA and did doctoral studies specializing in micro-demographic models. A member of the Property Assessment Appeal Board since 1992, Rob was appointed as a Vice Chair in 1998.

JACK HALL

Jack Hall is the proprietor of CSM Services. Previously, he was a director at the 617548 Company, Vice President of Development and Marketing at Land & Water BC Inc. and the Chair of Duke Point Development Ltd. Jack was also employed at a senior level with BC Assets and Land Corporation, BC Parks, and Whistler Land Corporation. He currently serves on the Board of Governors of the Real Estate Foundation of BC and was previously with the Saanich Board of Variance, Smithers Rotary Club, Bulkley Valley Hospital Board, the Industrial Township Commission and Toastmasters International. Jack has a Bachelor of Science from the UBC. He was appointed to the Property Assessment Appeal Board in March 2006.

ERIC HAYNE

Eric Hayne has over 20 years senior management experience with Canadian chartered banks and credit unions in Toronto, Calgary, Edmonton and Vancouver. He moved to B.C. after serving five and a half years with the City of Edmonton Assessment Review Board. He is a graduate of the School of Business, University of Alberta and the Banff School of Advanced Management. He was appointed to the Property Assessment Appeal Board in March 2007.

RODERICK MACDONALD

Rod MacDonald has been a practising lawyer since 1971 and now has a practice in Tofino. His areas of practice include general corporate and commercial matters, family law, wills and estates and litigation. Much of his practice related to real estate, including subdivision and land development. Rod was a member of the Assessment Appeal Board (now the Property Assessment Appeal Board) from 1985 to 1995 and was re-appointed in 2003.

BRUCE MAITLAND

Bruce Maitland has worked in real estate consulting, appraisals, sales and development in both the public and private sectors since his 1971 graduation from UBC with a Bachelor of Commerce and Business Administration majoring in Urban Land economics. He is a member of the Professional Division, Real Estate Institute of B.C. He is a past Vice President of the International Right of Way Association Chapter 10 and a past member of the Association of Professional Economists of B.C. Bruce was Director of Real Estate Services for the City of Vancouver responsible for land acquisition, sales, leasing, development and economic analysis. He was appointed to the Property Assessment Appeal Board in March 2006.

WAYNE MORSON

Wayne Morson started his career as a mortgage manager and appraiser with Canada Permanent Trust Company, then owned and operated his own commercial mortgage brokerage company for a number of years before returning to Canada Trust as branch manager. He has been involved in real estate appraisal, development, and financing throughout his career and formerly chaired the commercial Property Assessment Review Panel in Victoria. Wayne is a public appointee on the Board of the College of Psychologists of British Columbia. He was President of the Victoria Downtown Rotary Club, Chair of the Queen Alexandra Foundation for Children, as well as having memberships, and being on the Boards of many other businesses and non-profit organizations. He was appointed to the Property Assessment Appeal Board in March 2007.

NERYS POOLE

Nerys Poole has practised law since her call to the British Columbia bar in 1989. She worked for BC's Ministry of Attorney General where she gained extensive experience in constitutional and administrative law. Nerys acted as counsel for the Government before a variety of administrative tribunals, including many hearings before the Expropriation Compensation Board. She has training in the Foundations of Administrative Justice curriculum and has taught courses on decision writing. Nerys also worked on aboriginal treaty negotiations, in the Yukon and in British Columbia. She was appointed to the Property Assessment Appeal Board in March 2006.

KEITH T. PRITCHARD

Keith Pritchard is President of Isle West Appraisals. He holds a B.Sc. degree from the College of Estate Management, University of Reading and is an Accredited Appraiser with the Appraisal Institute of Canada, a Fellow of the Royal Institution of Chartered Surveyors and a Professional Member of the Real Estate Institute of BC. He is a past President of the BC Association of the Appraisal Institute of Canada and is a member of the Board of Examiners for the Institute. Keith has 38 years experience in appraisal of residential, commercial, industrial, forestry and agricultural properties. He has also acted as an expert witness for the Supreme Court of BC and the Superior Court of Washington State. Keith served on the Board from 1991 to 1993 and was re-appointed in 2003.

SIMMI K. SANDHU

Simmi Sandhu is a lawyer, called to the BC Bar in 1990. Her areas of practice included administrative law, civil litigation, corporate/commercial law and real estate transactions. In addition, she has extensive experience in quasi-judicial proceedings, having acted as a chair of the Board of Referees for over six years. She also has training and experience in conflict resolution and mediation. Simmi is on the Board of Directors of the British Columbia Council of Administrative Tribunals. She was appointed as a Vice Chair of the Property Assessment Appeal Board in 2001.

SHELDON MARK SEIGEL

Sheldon Seigel is a Chartered Arbitrator, Chartered Mediator, and a Fellow of the Chartered Institute of Arbitrators, UK. He is a lawyer of more than 20 years standing (B.C. and ONT.) Sheldon has taught administrative law, civil procedure, and alternative dispute resolution at UBC and the University of Victoria, and is a regular lecturer for the British Columbia Council of Administrative Tribunals. He is a graduate of the University of Ottawa Faculty of Law (1983) and Harvard Law School Negotiation Project for Lawyers (Roger Fisher). Currently Sheldon restricts his professional activities to adjudication and Board work. He holds contracts with both the Federal and Provincial governments and sits on several boards and quasi-judicial administrative tribunals. Sheldon has been with the Property Assessment Appeal Board since February 2003.

AUDREY SUTTORP

Audrey Suttorp is a tutor in the Real Estate Division of the Sauder School of Business, UBC. She was a Senior Appraiser at Burgess Cawley Sullivan and Associates until July 2004. Audrey holds a Bachelor of Commerce with honours, specializing in Urban Land Economics from UBC and is an Accredited Appraiser (A.A.C.I and R.I. (BC)). She has also served on the Advisory Planning Commission for the City of New Westminster. She was appointed to the Property Assessment Appeal Board in March 2006.

KENNETH WM. THORNICROFT

Kenneth Wm. Thornicroft is Professor of Law and Labour Relations with the University of Victoria's Faculty of Business and an adjunct professor with UBC's Sauder School of Business. He holds a law degree (LL.B. 1979) from UBC and a doctorate (Ph.D. 1996) in Labour and Human Resource Policy/Employment Law from the Weatherhead School of Management, Case Western Reserve University in Cleveland, Ohio. Ken's professional practice is restricted to arbitration and alternative dispute resolution. He is a member of the Delta Police Board and has been a member of the Property Assessment Appeal Board since February 2003.

SHIELA D. TOTH

Shiela Toth has ten years experience as an appraiser and specialized in farm, commercial and industrial properties. She presently works as an Office Manager and has taken the Advanced Decision Writing, Hearing Skills, and Administrative Justice courses sponsored by the BC Council of Administrative Tribunals. Shiela previously worked for ten years in Project Engineering after receiving an Honours Diploma in Industrial Engineering Technology from the Southern Alberta Institute of Technology. She has been with the Property Assessment Appeal Board since March 2000 and currently also serves on the Employment and Assistance Appeal Tribunal.

CHERYL VICKERS

Cheryl Vickers is a lawyer and formerly practiced in a variety of fields, including administrative law. She was active in the development of the British Columbia Council of Administrative Tribunals (BCCAT), and has served as member of that organization's Board of Directors since its inception including as Secretary from 1996 to 1998 and as President from 2004-2006. Cheryl has assisted in curriculum development for BCCAT courses offering training to appointees of quasi-judicial boards and tribunals and is an instructor of the Administrative Justice for Decision Makers, Foundations of Administrative Justice for Professional Regulatory Tribunals, and Staff Foundations courses, and the Decision Writing and Hearing Skills workshops. She has delivered workshops on Case Management and Alternate Dispute Resolution for Tribunals at Annual Conferences of BCCAT and the Council of Canadian Administrative Tribunals. Appointed in January 2003 as Chair, Cheryl served on the Property Assessment Appeal Board as Vice-Chair since 1995 and as a part-time Board member from 1993 to 1995.

JOHN A. WARREN

John Warren is currently President of Cumberland Realty Advisors, which provides consulting and arbitration services in the area of commercial and industrial real estate. He is an Accredited Appraiser of the Appraisal Institute of Canada and was a professional member of the Real Estate Institute of BC until 2004. John holds a Diploma in Urban Land Economics from UBC. He has given evidence as a Qualified Expert Witness for the Federal Court of Canada, the Supreme Court of BC and the Land Compensation Board of Alberta. John has been a member of the Property Assessment Appeal Board since February 2003.

APPENDIX 3

HOW THE BOARD DOES ITS JOB

THE INITIAL PROCESS

BC Assessment and TransLink complete the assessment and parking site rolls and mail notices to property holders by December 31. For property assessments, the properties are valued as of July 1 of the previous year, based on the physical condition and use as of October 31. For example, the 2007 roll was completed by December 31, 2006 with a valuation date of July 1, 2006 and a "state and condition" date of October 31, 2006.

If a person is dissatisfied with their notice, a complaint must be filed to the local Property Assessment Review Panel no later than January 31. The Review Panels conduct hearings over a six week period, ending mid-March. Their Decision notices are mailed by April 7.

If a party is dissatisfied with the decision of the Review Panel, an appeal must be filed to the Board by April 30. Each year the Board typically receives 1,000 to 1,800 property assessment appeals.

APPEALS TO THE BOARD

For property assessment, parties may appeal:

- the assessed value and/or classification of a property;
- the granting or withholding of an exemption to a property;
- an error or omission in the assessment roll respecting the name of a person or land or improvements; or
- the omission or refusal of the Property Assessment Review Panel to adjudicate a complaint made to it.

For parking sites, parties may appeal:

- the determination of the taxable parking site area;
- whether the property has been improperly determined to be a parking site;
- the granting or withholding of an exemption;
- an error in the apportionment of the parking site between two or more classes (when one class has an exemption);
- an error in the name of the person on the parking site roll.
- the omission or refusal of the Property Assessment Review Panel to adjudicate a complaint made to it.

The Board is also the first level of appeal against the Commissioner's Rates prescribed for the valuation of linear, utility properties.

Property assessment appeals involve all types of property from single family residences to major industrial plants, throughout the Province.

Valuation appeals involve the determination of actual value, which for most properties means market value. For major industrial improvements, actual value is determined by the application of costing manuals. The valuation of certain utility properties is determined through the application of Commissioner's Rates. Valuation appeals include both appraisal and legal issues.

Classification appeals involve a determination of the correct property class, for example whether a property is entitled to farm class, whether strata hotel units are entitled to residential class, and other issues involving legal interpretation of the various classification regulations.

Exemption appeals involve a determination of whether a property is entitled to a specific statutory exemption, for example, the exemption given to the property of a non-profit society "used for the demonstrable benefit of members of the community".

Commissioner's Rate appeals involve determining whether the Commissioner's Rates for such things as fibre optic cables or pipelines, have been developed in accordance with the *Assessment Act*.

As soon as an appeal is filed, the Board starts work. All appeals are processed as quickly as possible, to provide the earliest possible certainty of the assessment or parking site roll, for both property owners and local governments/TransLink. Some appeals take longer to resolve because of their complexity and the availability of the parties, experts and counsel.

The Board's first step is to review each appeal to ensure that it has been filed by the deadline, the appropriate fee has been paid, and that the notice of appeal meets the statutory requirements. The next step is to assign the appeals for case management.

APPEAL MANAGEMENT

Case management is primarily conducted through Appeal Management Conferences (AMCs).

The main purpose of an AMC is to identify and resolve as many appeal issues as possible. This can result in the settlement or withdrawal of an appeal without a hearing, thereby contributing to quick and cost effective resolution. Even if case management does not resolve the appeal, the hearing will usually be shorter and more efficient.

AMCs are usually conducted by telephone, but may sometimes be held in-person. During a conference, the parties are required to discuss and clarify what is at issue in an appeal. The parties may be ordered to produce documents and reports to each other.

Depending on the complexity of the appeal, several AMCs may be held. If a party fails to comply with a Board order, the Board may sanction the party by requiring them to pay costs or, in extreme cases, by dismissing the appeal.

RECOMMENDATIONS AND WITHDRAWALS

Often appeal management is a catalyst for further discussions between the parties. Sometimes an appellant will decide to withdraw the appeal. The Board must approve withdrawal before the appeal is closed. In other cases, the parties may submit a recommendation to the Board to change the assessment or parking site roll. The Board reviews the reasons for the proposed change. If it is satisfied the proposed change will ensure accuracy of the roll, the Board will issue an order to change the assessment or taxable parking area, without a hearing being required.

SETTLEMENT CONFERENCES

Parties may be required to attend a facilitated settlement conference. Even if a settlement is not achieved on all matters in dispute, the issues are often narrowed and a subsequent hearing will typically take less time.

PRE-HEARING STEPS

If the appeal cannot be resolved, the focus of appeal management shifts to ensuring the parties are properly prepared for hearing and the hearing proceeds as efficiently as possible. To achieve this, the Board may make a number of different orders, such as the preparation of statements of agreed facts. The Board may also order that appeals with common issues, similar properties, or related owners be heard together.

Due to the volume of appeals, and to ensure proper notice to the parties, hearings are scheduled several weeks or months in advance. In the interim, recommendations or withdrawals may still be submitted, and if accepted, the hearing will be cancelled.

NATURAL JUSTICE AND THE BOARD

As a quasi-judicial tribunal, the Board must apply the rules of natural justice and procedural fairness. Parties are entitled to know each other's case and to be heard on the issues, and the decision must be made by an impartial panel. To meet these requirements, the Board has enacted Rules of Practice and Procedure. The Board has a duty to act fairly in applying the rules, and in conducting appeal hearings.

Occasionally a hearing may have to be adjourned to ensure the principles of natural justice are met, in particular, to ensure a party has disclosure of relevant information and the opportunity to respond. While delaying the resolution of an appeal may conflict with the Board's objective to resolve appeals in a timely manner, the duty to be fair must be given priority.

AT THE HEARING

The Board usually follows standard procedures, which are similar to, but less formal than, court procedures. Information sheets on the hearing procedures are made available in advance of hearings, so the parties can properly prepare. The parties do not need a lawyer to represent them.

The Board is not required to apply the strict rules of evidence that a court uses. The Board may accept any evidence it thinks would be of assistance. Appeal management assists in ensuring the parties disclose evidence in advance to avoid surprises at the hearing.

Documents submitted to the Board as evidence in an oral or written submission hearing become exhibits and are part of the public record.

The Board may conduct hearings in-person, by telephone or on the basis of written submissions. In-person hearings vary in length from a few hours to several days or weeks. Depending on the nature and complexity of an appeal, the hearing may be conducted by a single Board member or a panel of two or three members.

ISSUING DECISIONS

After the hearing, the Board issues a written decision with reasons. The Board must consider and weigh the evidence admitted at the hearing. While not bound by its earlier decisions on an issue, the Board aims for consistency, or to explain any reason for an apparent inconsistency with an earlier decision. The Board must also consider any direction the courts have given in previous cases about how to interpret and apply the legislation.

Due to the volume of appeals and complexity of some hearings, it may take some time for the decision to be issued. All parties are sent a copy of the decision. The Board may order the assessment or parking site roll be amended or may order

that the decision of the Property Assessment Review Panel be confirmed. The Assessor/Translink must amend the assessment or parking site roll as ordered by the Board.

APPEALS FROM THE BOARD

The Board's decision on factual matters is final, and there is no right of appeal. A person affected by a decision of the Board may, however, appeal on a question of law to the B.C. Supreme Court.

If a party thinks the Board was wrong in its interpretation of the law or its application of the legislation or regulations to the circumstances of the appeal, they may appeal by requiring the Board to state a case to the Supreme Court. Appeals must be started within 21 days of receipt of the Board's decision. The Board is required to prepare and file the appeal (called a stated case) with the Court within a further 21 days.

A party may appeal the decision of the Supreme Court to the B.C. Court of Appeal, with permission (leave) of that court.

APPENDIX 4

GLOSSARY OF TERMS

APPEAL MANAGEMENT CONFERENCE (AMC)

The main purpose of an AMC is to clarify the issues and establish a process to resolve the appeal. Most AMCs are conducted by telephone. The parties discuss the issues and the Board can make a variety of orders, such as for the disclosure of documents. If resolution does not appear likely, the appeal is usually scheduled for a hearing. Some complex appeals may have several AMCs before they are heard.

CONTINGENT

This term is used in the statistical appendices. It includes appeals that are being held pending action on other appeals before the courts or the Board. Usually this occurs when the appeal issues are very similar and it is more appropriate to hold the appeal until the court or Board makes a decision on the other appeal.

DECISION IN PROGRESS

This term is used in the statistical appendices. It includes appeals that have had a hearing and the Board is in the process of preparing a written decision. It also includes appeals, which the Board is preparing an order on a dismissal, withdrawal or recommendation (to change the assessment).

INVALID/DISMISSED ORDER

Is a written order of the Board that is issued when the appeal is determined to be invalid or is dismissed for non-compliance with Board orders. When appeals are received, the Registrar examines whether or not they meet the criteria required by the *Assessment Act* or *Greater Vancouver Transportation Authority Act*. If requested by a party, the Board will review the Registrar's opinion. If the Board determines the appeal is invalid, it will issue an order dismissing the appeal.

RECOMMENDATION

When the parties mutually agree to change the assessment or taxable parking area, they submit a joint "Recommendation" to the Board. If the Board is satisfied that the recommended changes will result in an accurate assessment, it will issue an order requiring BC Assessment/TransLink to implement the changes.

ROLL NUMBER

The distinctive number assigned to each entry on the assessment roll. TransLink has used the same roll numbers for the parking site notices as are used for the property assessment notices. Generally every property has a roll number and receives an individual assessment. Where the properties comprise a single entity, more than one property may be assigned one roll number. In some cases a property can have more than one roll number.

SETTLEMENT CONFERENCE

The purpose of a Settlement Conference is to reach mutual agreement on all or some of the appeal issues. The Board facilitates this Conference using alternative dispute resolution techniques and discussions are held without prejudice to the position that may be taken if the appeal proceeds to a hearing. Discussions at Settlement Conferences are confidential and any documents submitted for the purpose of discussion do not become part of a public record.

WITHDRAWAL

An appellant may apply to the Board to withdraw their appeal before the hearing. If approved, the Board will issue an order permitting the withdrawal and closing the appeal.

APPENDIX 5

2007 PROPERTY ASSESSMENT APPEAL COMPLETION RESULTS COMPARED TO 2006

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2007				
New Appeals	1,753	361	1,392	79%
Prior Year Appeals	885	258	627	71%
Year 2007 Total	2,638	619	2,019	77%
2006				
New Appeals	1,373	508	865	63%
Prior Year Appeals	1,371	377	994	73%
Year 2006 Total	2,744	885	1,859	68%

APPENDIX 6

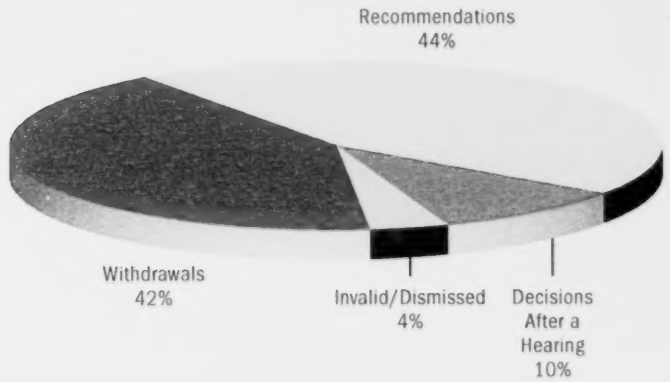
PROPERTY ASSESSMENT APPEAL COMPLETION RESULTS BY APPEAL YEAR

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/07
		Invalid/ Dismissed	Withdrawals	Recom-mendations	Decisions after a hearing[1]		
2007[2]	1,753	70	551	651	120	1,392	361
2006	508	3	159	170	60	392	116
2005	157	6	39	37	8	90	67
2004	75	0	25	21	7	53	22
2003	36	1	8	12	3	24	12
2002	37	0	23	5	0	28	9
Pre-2002	72	0	36	4	0	40	32
TOTAL	2,638	80	841	900	198	2,019	619

Notes:

1. Decisions can be made through an in-person hearing or by way of written submissions from the parties.
2. With an appeal deadline of April 30th each year, the time period for completing 2007 appeals is from May 1 to December 31.

Method of completion of Appeals in 2007



APPENDIX 7

SUMMARY OF OUTSTANDING PROPERTY ASSESSMENT APPEALS

Appeal Status	Outstanding Appeals						
	Total	2007 Appeals[1]			Prior Years[2]		
	Dec 31/07	Dec 31/07	April 30/07	Inc./(Decr.)	Dec 31/07	Dec 31/06	Inc./(Decr.)
Appeal Management in Progress	214	185	1,753	(89%)	29	357	(92%)
Scheduled For Hearing	90	63	0	N/A	27	136	(80%)
Pending Board or Court Decision	257	66	0	N/A	191	293	(35%)
Decision in Progress	58	47	0	N/A	11	99	(89%)
Total Outstanding Appeals	619	361	1,753	(79%)	258	885	(71%)

Notes:

1. April 30, 2007 was the filing deadline for the 2007 appeals.
2. Includes all outstanding appeals to the Board from the 2006 and earlier rolls.

APPENDIX 8

BOARD ACTIVITIES IN 2007 COMPARED TO PRIOR YEARS

Board Activity	Results in year: 2007	2006	2005	2004	2003
Overall Appeal Caseload					
New Appeals Registered	1,883	2,168	1,868	1,576	1,318
Prior Year Appeals (beginning of year)	1,359	1,371	1,193	1,000	876
Total Appeals	3,242	3,539	3,061	2,576	2,194
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	744	731	781	699	559
# of Appeals Involved	2,975	2,989	2,548	2,714	1,436
Settlement Conferences					
Settlement Conferences Held	29	25	43	38	28
Hearing Statistics					
# of In-Person Hearings	35	44	27	60	103
# of Hearing Days	76	53.5	62	81	112
# heard by way of Written Submissions	137	99	111	88	N/A
Appeal Completion Method					
By withdrawals/invalid orders	1,355	1,001	804	602	519
By recommendations	1,015	1,010	671	595	544
By decisions after a hearing	233	171	215	196	131
Appeals					
Number Completed	2,603	2,182	1,690	1,383	1,194

Note:
These activities include property assessment and parking site appeals for 2006 and 2007 and only property assessment appeals in earlier years.

APPENDIX 9

SUMMARY OF OUTSTANDING PARKING SITE APPEALS

	Total	2007 Appeals		2006 Appeals	
Appeal Status	Dec. 31, 2007	Dec. 31, 2007	April 30, 2007	Dec. 31, 2007	Dec. 31, 2006
Appeal Management in Progress	5	5	N/A	0	385
Scheduled for Hearing	0	0	N/A	0	4
Pending Board or Court Decision	0	0	N/A	0	72
Decision in Progress	15	1	N/A	14	13
Total Outstanding	20	6	130	14	474

	Total	2007 Appeals		2006 Appeals	
# of Rolls	Dec. 31, 2007	Dec. 31, 2007	Apr. 30, 2007	Dec. 31, 2007	Dec. 31, 2006
Total Outstanding	21	7	155	14	674

APPENDIX 10

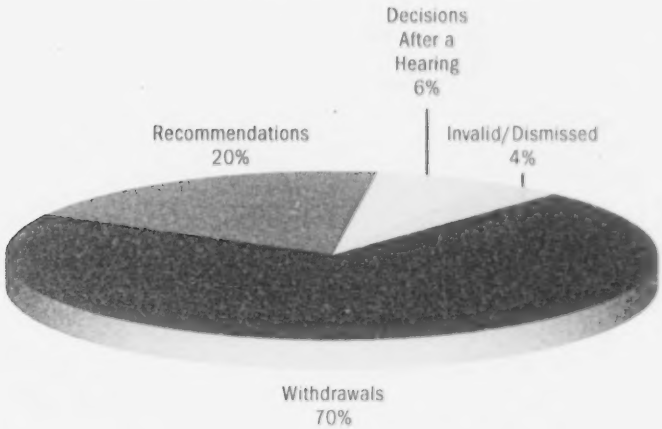
PARKING SITE APPEAL COMPLETION RESULTS

Year	Appeals at Beginning of Year	Method of Completion					Appeals Outstanding at Dec 31/07
		Invalid/ Dismissed	Withdrawals	Recom-mendations	Decisions after a hearing	Total Completed	
2007	130 [1]	9	64	50	1	124	6
2006	474	12	349	65	34	460	14
Total	604	21	413	115	35	584	20

Note:

1. With an appeal deadline of April 30 each year, the time period for completing 2007 appeals is May 1 to December 31.

Method of Completion of Appeals in 2007



APPENDIX 11

ANALYSIS OF EXPENDITURES

Breakdown of Expenditures by Calendar Year ($000's)

Calendar Year (Jan. 1 to Dec. 31)	Salaries & Benefits[1]	Members Fees	Travel Expenses	Hearing Facilities	Office Supplies	Occupancy Expenses[2]	Systems & Telecom.	Training Expenses	Misc. Expenses	Total Exp.[3]
2007	$882.0	$230.2	$59.6	$5.9	$35.6	$85.0	$227.9	$8.9	$7.3	$1,542.5
2006	$790.8	$181.3	$39.9	$6.7	$18.2	$80.1	$225.6	$10.7	$5.2	$1,358.5
2005	$799.9	$157.7	$48.9	$8.0	$22.9	$83.8	$181.6	$29.1	$12.4	$1,344.3
2004	$747.0	$208.7	$75.8	$10.1	$27.7	$86.7	$145.4	$6.1	$4.7	$1,312.2
2003	$667.1	$139.3	$31.0	$14.8	$18.9	$65.4	$135.3	$18.5	$28.6	$1,118.9
2002	$670.6	$118.7	$48.2	$12.6	$30.5	$92.4	$86.4	$11.7	$10.1	$1,081.2
2001	$707.5	$81.7	$56.1	$8.8	$25.2	$76.3	$104.2	$9.3	$9.7	$1,078.8
2000	$695.8	$89.8	$48.0	$6.2	$44.6	$95.0	$111.6	$7.8	$14.5	$1,113.3
1999	$870.9	$235.1	$75.8	$9.3	$28.9	$99.9	$79.2	$8.4	$15.2	$1,422.8

Expenditures per Completed Appeal ($000's)

Year and (# of completed appeals[4])	Direct Costs[5]	Indirect Costs[6]	Total Costs
2007 (2603)	$0.452	$0.140	$0.593
2006 (2,182)	$0.467	$0.156	$0.623
2005 (1,694)	$0.600	$0.195	$0.795
2004 (1,383)	$0.753	$0.196	$0.949
2003 (1,194)	$0.714	$0.223	$0.937
2002 (1,038)	$0.819	$0.223	$1.042
2001 (1,047)	$0.816	$0.215	$1.030
2000 (791)	$1.062	$0.346	$1.407
1999 (1,433)	$0.831	$0.162	$0.993

Notes:

1. Includes contracts for recording secretaries for hearings.
2. Occupation Expenses for 1999 included expenditures for telecommunications, computer systems maintenance and minor furniture and equipment purchases.
3. For comparability amortization and capital expenditures have not been included in these figures.
4. Completed Appeals include decisions and desk orders and the number completed is listed in brackets following the calendar year.
5. Direct costs includes Salaries & Benefits, Members Fees, Travel Expenses and Hearing Facilities costs, listed in the table above.
6. Indirect Costs includes Office Supplies, Occupancy Expenses, Systems and Telecommunications, Training Expenses and Miscellaneous Expenses, listed in the table above.

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